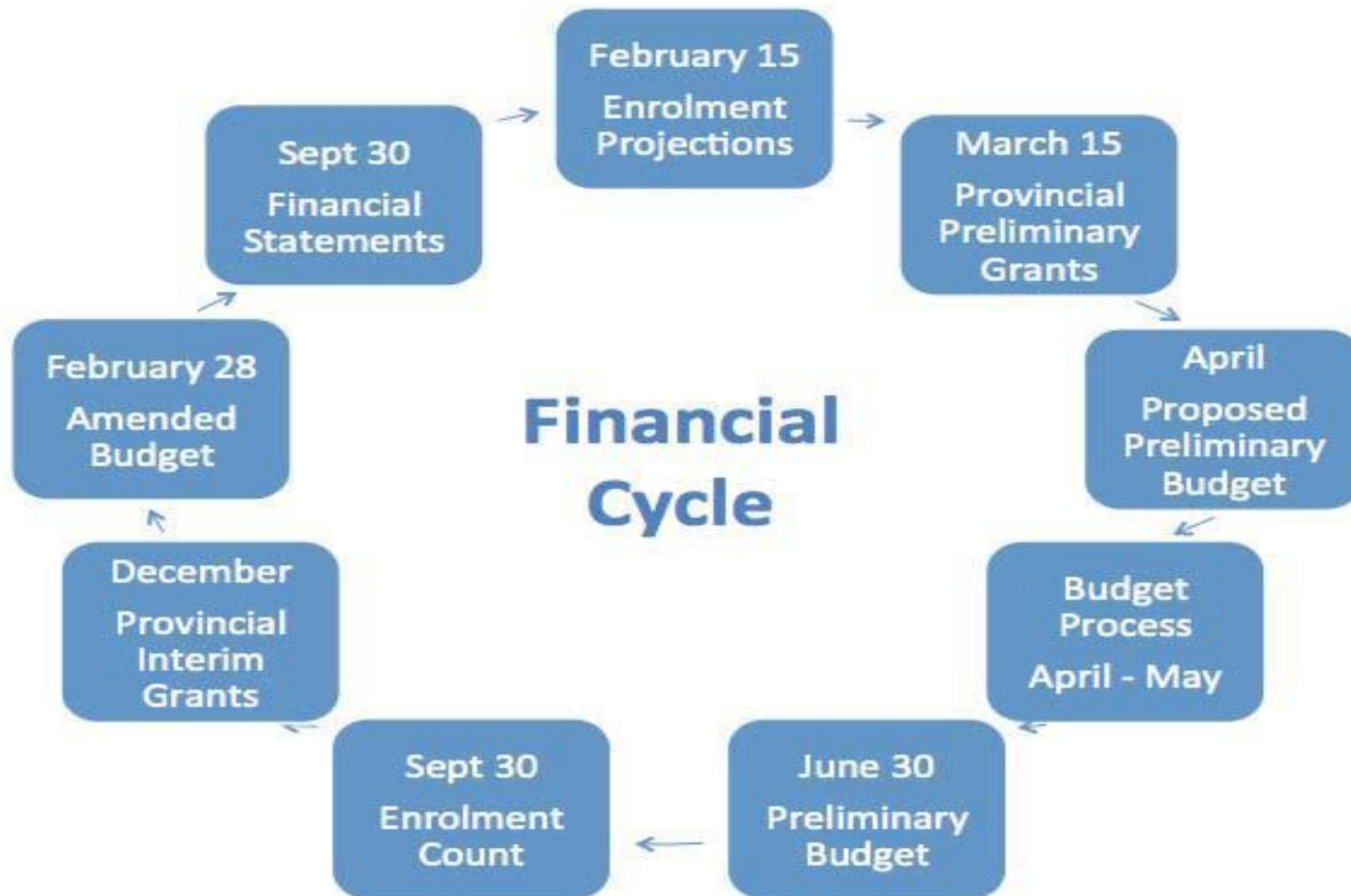


School District No. 27 (Cariboo Chilcotin)

Education, Engagement and Rebuilding Trust and Confidence
in District Finances

General Budget Processes

- Budgets are powerful management tools.
- Budgeting involves prioritizing projects, programs and service levels in light of limited financial resources.
- Budgeting involves at least three key elements:
 - Planning
 - Coordination
 - Control
- Steps
 - establishing a budget timetable
 - initiating a budget plan and approval of the budget and bylaw(s)
 - budget implementation and budgetary control



Timeline: February through June 2019

- February
 - Budget Advisory Meeting
 - Public Budget session to provide information
- March
 - District funding announced by Ministry
- April and May
 - Budget Advisory Meetings
 - Presentations and consultations on Budget
- June
 - Board of Education Approves the 2019/20 Annual Budget

Important Job of Allocating Resources

- Starts with the Board and Strategic Planning and setting the tone and culture
- Creating Operational Plans that allow Senior Management to put the goals and objectives into action
- District leaders need to gain insight into how the fiscal management of the district can help facilitate the improvement of student achievement
- Fiscal planning should be transparent and understood by all levels of the organization
- Create an atmosphere where parents, teachers, principals, district staff, trustees can all openly discuss resource allocation-it is important that your business leaders are at the educational planning table



Budget Advisory Committee

Purpose

- To advise the Board on the allocation of the operating budget to best meet the needs of our students now and into the future
- To provide the Board with representative advice on budget issues and implications of proposed changes
- To provide advice on new priorities and emerging opportunities
- To provide a forum for open communication and understanding of the budget
- To assist in the effective communication of financial issues and decisions throughout the District

Membership:

Secretary Treasurer

Superintendent

Trustee

and one representative from:

District Parent Advisory

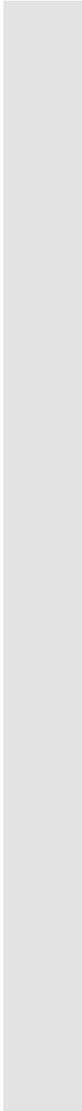
Teachers, Principals and Support staff

First Nations Education Council

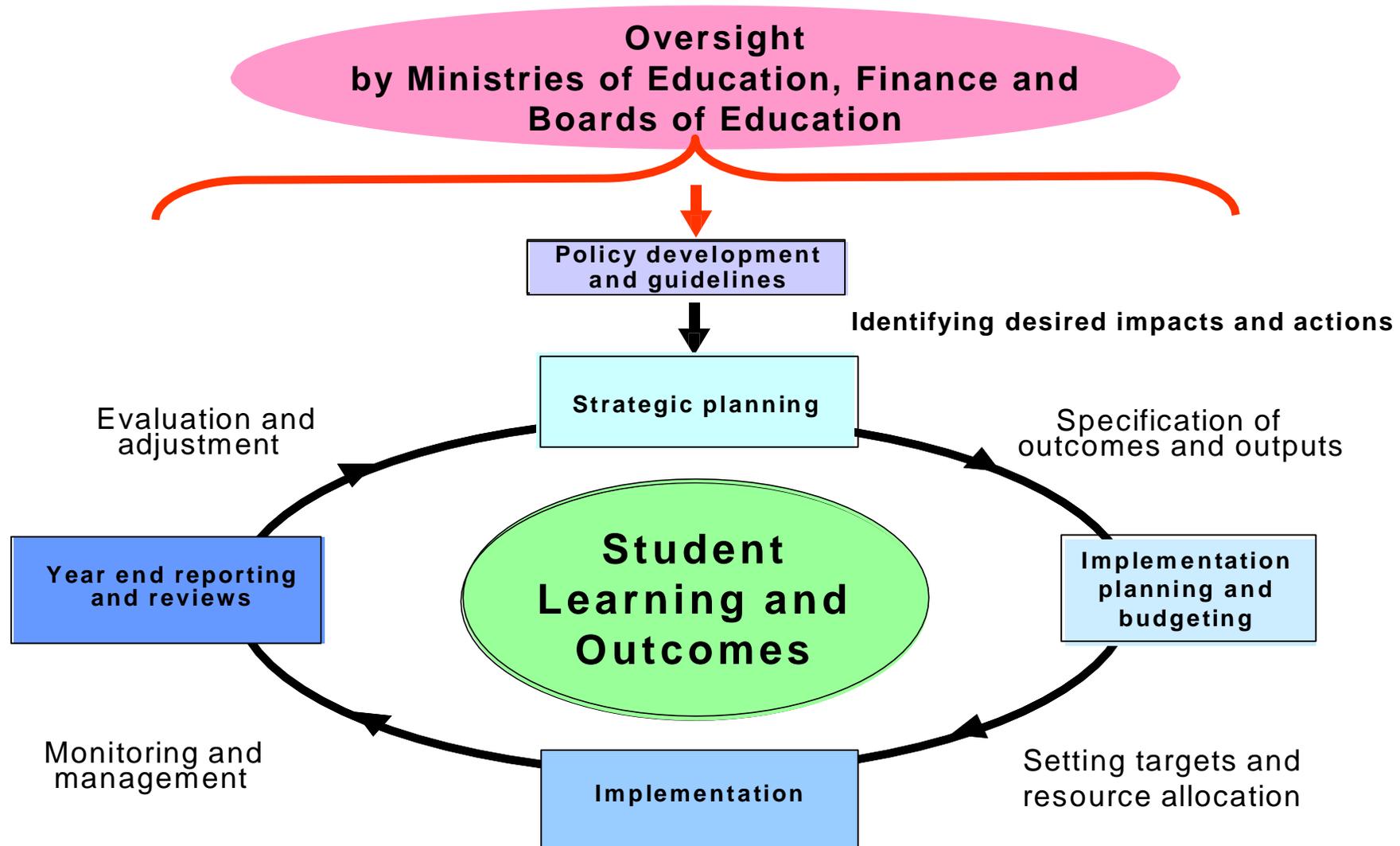


Background to 2019/20 Operating Budget

Information based on the 2018/19 Annual Operating Budget



Financial Accountability Framework



3 Cornerstones to Financial Management

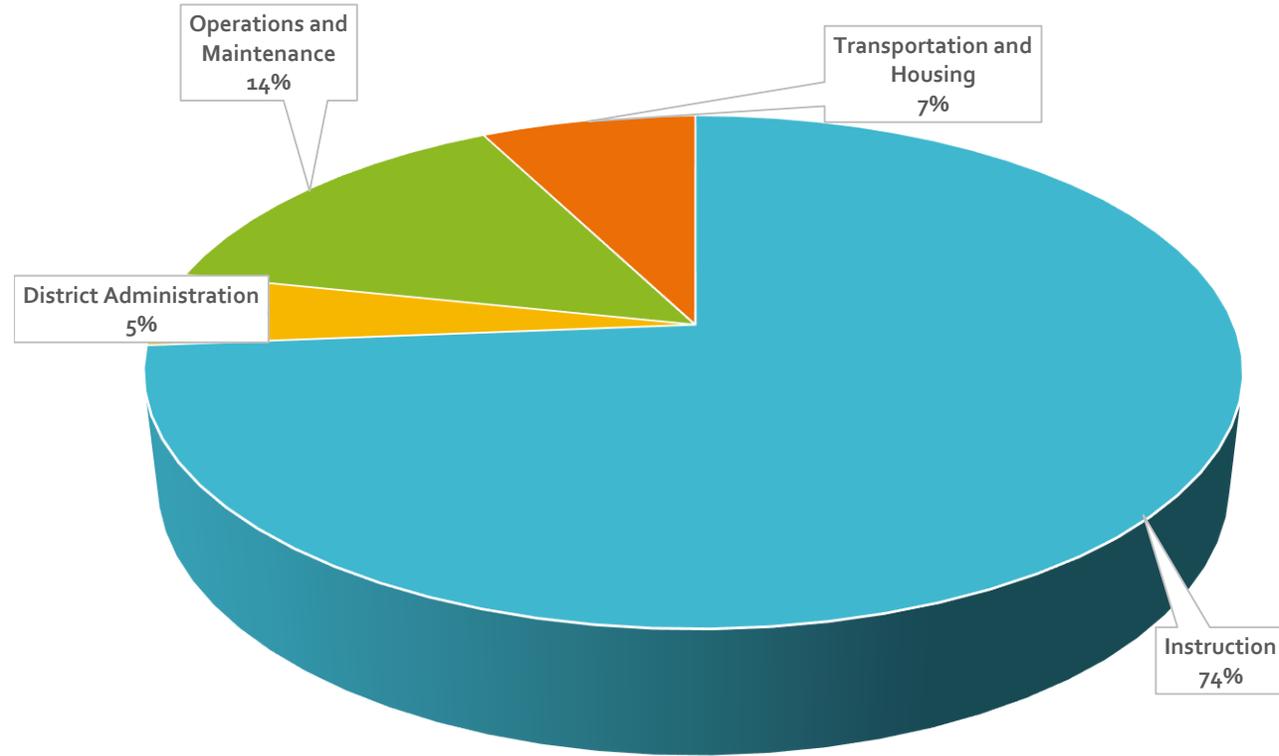


Quick Facts

- Enrollment: 4,746 full time equivalent students in mainstream schools, continuing education, alternate schools, and on-line learning
- 24 Schools: 12 elementary schools, 7 elementary/junior secondary schools, 3 secondary schools, and two alternate schools
- Staff: 860 filling 471 full time positions
- Buildings and geography: 84 buildings over an area the size of New Brunswick:
 - 24 portables
 - 14 teacherages
 - 46 school and District buildings
- Bus fleet: 68 buses travel 55 routes and travel 8,500 kilometers each day

\$8,514.05 per student is spent on delivering education in classrooms.

This compares very favourably with the provincial average of \$8,360.81



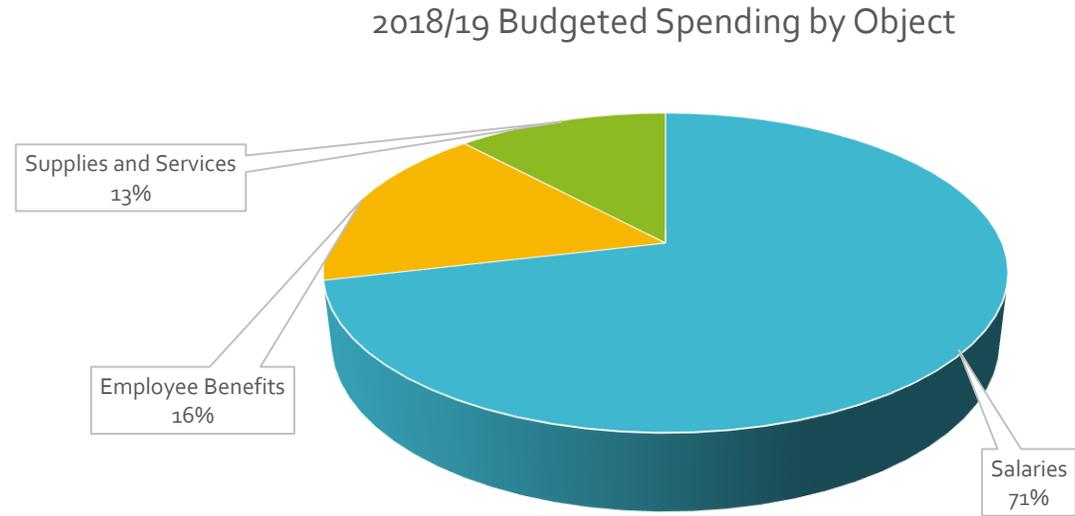
2018/19 Budgeted Spending by Function

SD 27 has a total operating budget of \$55.4 million. Of that \$ 40.3 million is spent on delivering education in classrooms.

In addition, staffing is also supported by two special grants:

Learning Improvement Fund	\$ 245,436
Classroom Enhancement Fund	\$3,128,056

For each employee hired, the cost of Employee Benefits adds 22% of the salary to the cost of employment.

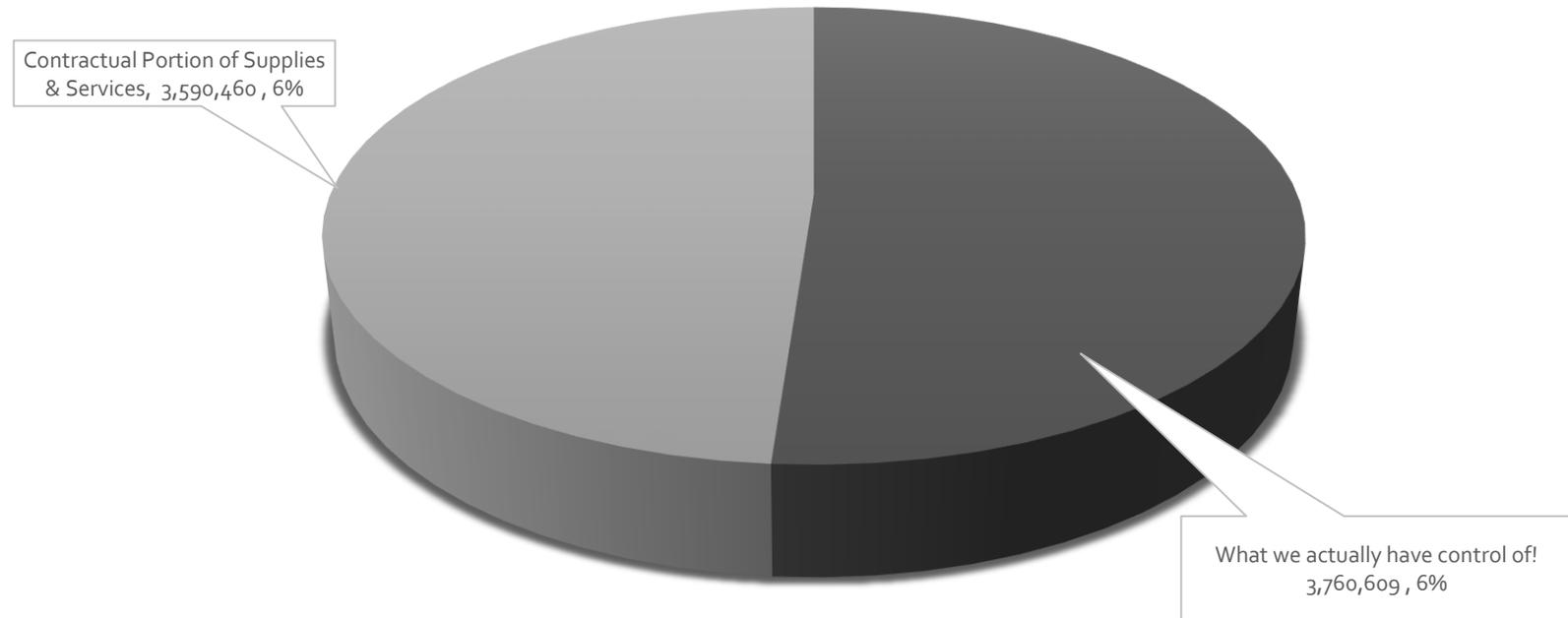


Education is a people business so that the majority of the budget is allocated to staffing at 88%

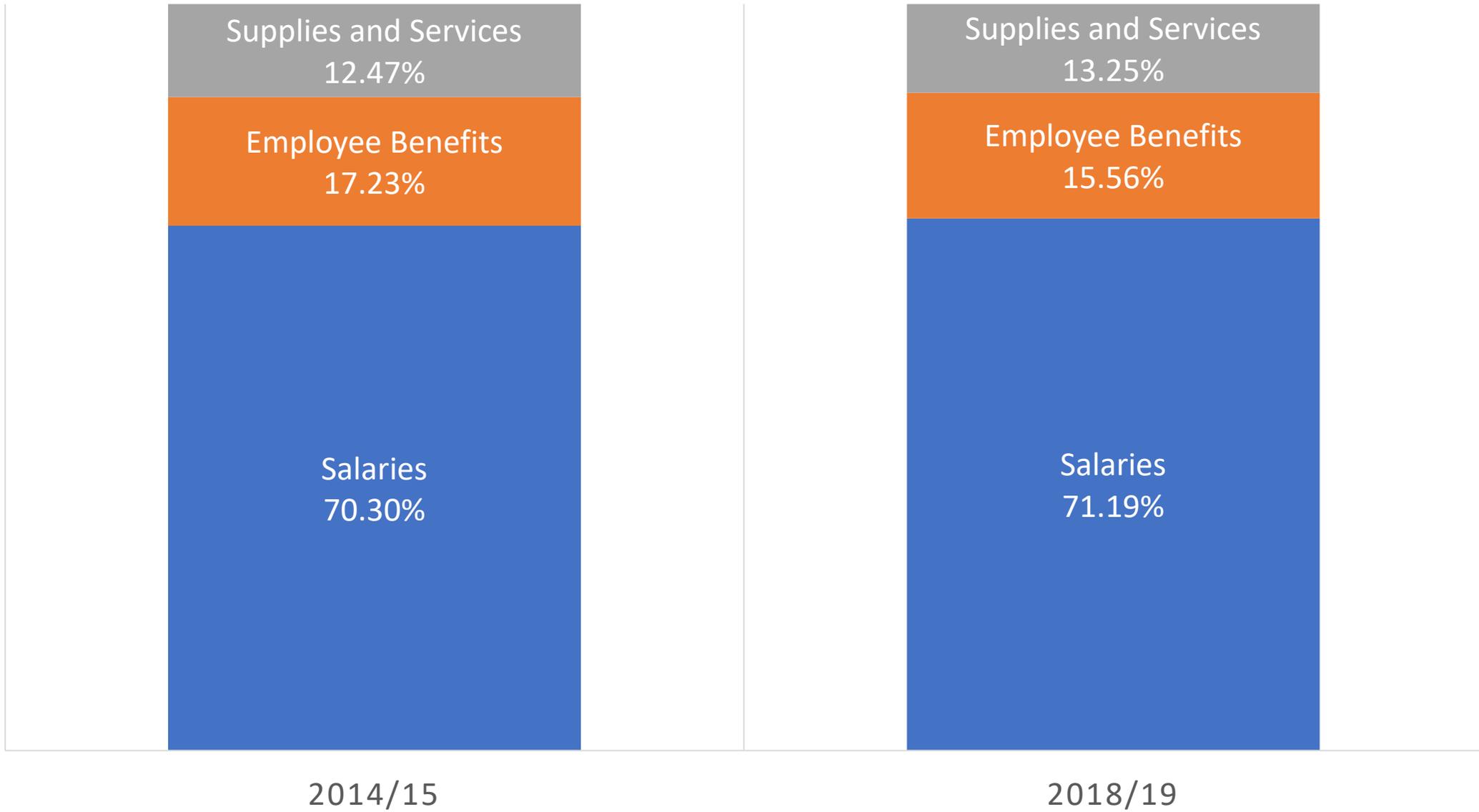
Supplies and Services: What is contractual and what do we really control?

From the 2018-2019
Amended Budget,
13.25% is for supplies &
services.

Supplies and Services make up 13% of the overall budget - 6.5% is contractual, and 6.8% we can control



COMPARISON OF SPENDING BY OBJECT

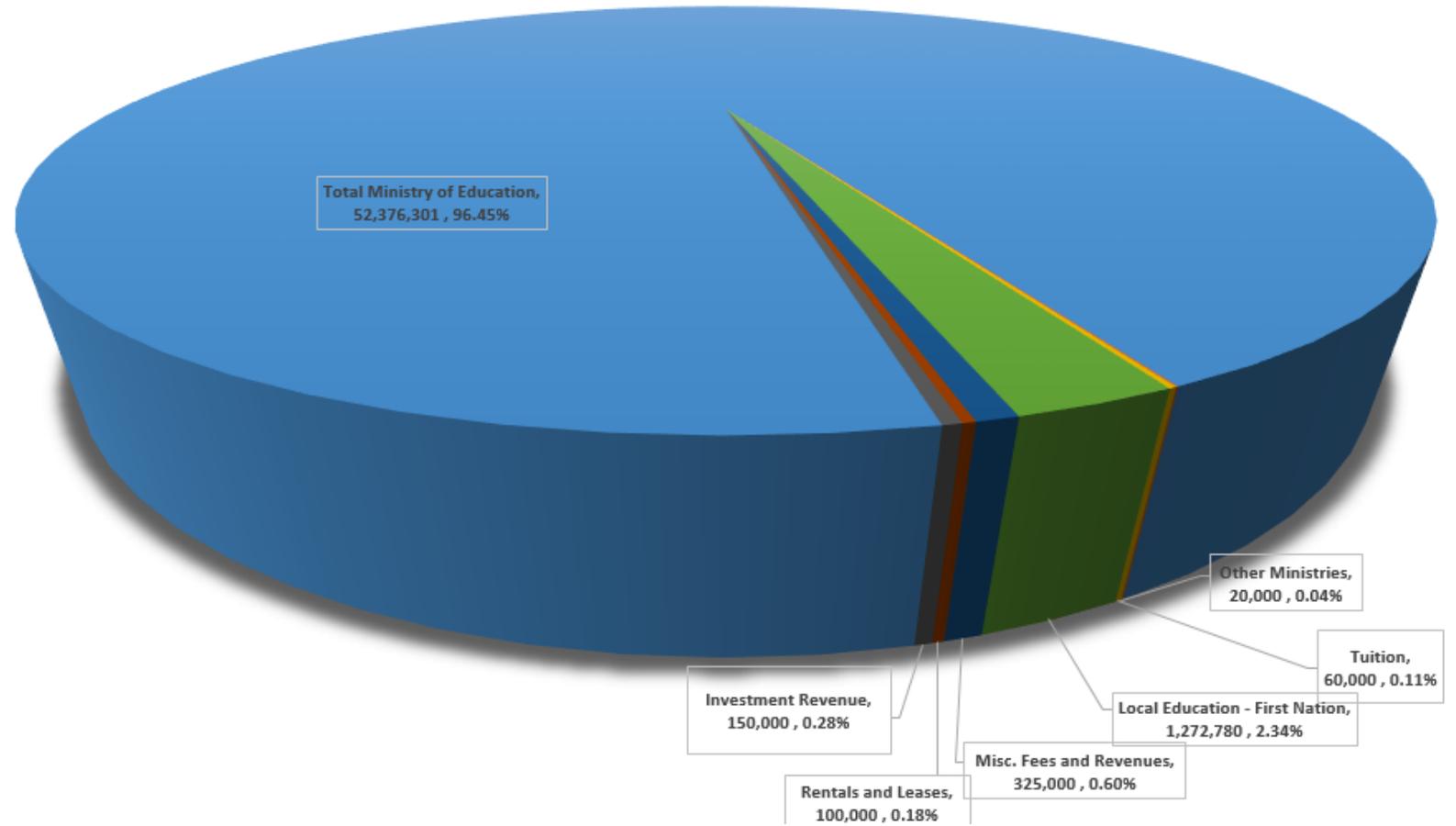


Overhead costs across time

- District administration costs have increased over the last five years but has remained at 4.65% of the operating budget. This compares favourably with the median of comparable districts of 5.05%
- Operations and Maintenance have decreased slightly over the last five years and remains at the median of comparable districts of 14.13%
- Transportation costs have reduced over time by \$24.00 per pupil but only \$20,000.

2019-2020
Ministry of
Education
Revenues will
be released
March 15,
2019.

2019-2020 Estimated Revenue \$54,304,081



Key Points

- The Board of Education is committed to increasing public awareness and understanding of the District's financial position and the allocation of funds and services.
- What steps are we taking?
 - The District continues to prioritize the allocation of funds to educational programs
 - The District is expanding its budget consultation process
 - The District is expanding its information sharing about revenues and expenditures
 - The District will post budget information and updates on the website